

IT IS ORDERED as set forth below:

Date: November 23, 2021



A handwritten signature in black ink, appearing to read "Lisa Ritchey Craig".

Lisa Ritchey Craig
U.S. Bankruptcy Court Judge

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

IN RE:)	CASE NO. 21-58123-LRC
)	
CLAIRMONT PLACE)	CHAPTER 11
CONDOMINIUM ASSOCIATION, INC.)	
Debtor)	
)	
)	

INTERIM ORDER ON EMERGENCY MOTION TO USE CASH COLLATERAL

HAVING COME BEFORE THE COURT on the *Emergency Motion* of Clairmont Place Condominium Association, Inc. (the “Debtor”) in the above-styled chapter 11 case (the “Case”), for the entry of an order, pursuant to Sections 105 and 363 of Title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (as amended, modified, or supplemented, the “Bankruptcy Code”) and Rule 4001 of the Federal Rules of Bankruptcy Procedure, (1) *Authorizing the Debtor to Use Cash Collateral* (“the Motion”) [Doc. No. 47]; (2) the *Notice of Interest in Cash Collateral and Objection to Use of Cash Collateral* (the “McGough’s Motion”)[Doc No. 43] filed by Paul M.

McGough (“McGough”) and; (3) the Debtor’s *Response in Opposition to McGough’s Motion* [Doc. No. 47] and (4) Debtor’s *Request for Determination of Security Interest* [Doc. No. 47] in conjunction with Debtor’s request for authorization to provide adequate protection to McGough, its largest prepetition creditor, to the extent his prepetition assignment of rents as collateral security is determined to be properly perfected. The parties and the Subchapter V Trustee have addressed their underlying concerns and have agreed to the terms of this Emergency Order for the interim use of Cash Collateral in resolution of the Motion and McGough’s Motion in lieu of an interim hearing and until the Court is able to rule on a final basis; the Court hereby finds and concludes as follows:

- A. **Petition Date:** On October 29, 2021 (the “Petition Date”), Debtor filed its voluntary petition for relief under chapter 11, SubChapter V of the Bankruptcy Code and is continuing to manage its business as a debtor-in-possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. Leon S. Jones was appointed the SubChapter V Trustee.
- B. **Prepetition Debt and Liens:** McGough’s Motion asserts an assignment of rents as collateral security with respect to amounts collected from residents of the Montclair (hereinafter, “Montclair Collections”), a personal care home (as defined in O.C.G.A. § 31-7-12) currently managed by the Debtor. The Debtor disputes the perfection of the interest in the Montclair Collections asserted by McGough.
- C. **Need for Use of Cash Collateral :** Debtor requires the use of the Montclair revenue, that may be the Cash Collateral of McGough, on an interim and Emergency basis, *nunc pro tunc* to the Petition Date, to continue operating its business, including making payroll, paying vendors and suppliers for postpetition obligations, and meeting ordinary working capital expenses to care for Montclair’s elderly community. Potentially irreparable harm

to the Debtor, its creditors and its estate and its elderly population may occur absent authorization for the use of Cash Collateral.

- D. **Service of Motion; Objections:** The Debtor has certified that copies of the Motion has been served by electronic mail upon the Office of the United States Trustee (the “U.S. Trustee”), the SubChapter V Trustee, counsel for McGough, the remaining parties identified on the list of the twenty largest creditors, and any and all other parties requesting notice under Rule 2002 of the Federal Bankruptcy Rules as of the date of Motion. The Court finds that the notice of the Motion, as it relates to the Order, is sufficient for all purposes under the Bankruptcy Code and the Bankruptcy Rules, including without limitation sections 102(1) and 363 of the Bankruptcy Code and Bankruptcy Rule 4001(b) and (d).
- E. **Finding Cause.** Good cause has been shown for the entry of this Order, the granting of adequate protection as set forth herein and authorization for the Debtor to use Cash Collateral during the Interim Period (as defined below). The Debtor’s need for use of Cash Collateral is ongoing, immediate and critical. Entry of this Order will preserve the assets of the Debtor’s estate and its value and is in the best interests of the Debtor, its creditors and the Debtor’s estate.
- F. **Jurisdiction; Core Proceeding; Venue.** This Court has jurisdiction to enter this Order pursuant to 28 U.S.C. §§ 157(b) and 1334. Consideration of the Motion constitutes a core proceeding, as defined by 28 U.S.C. §157(b)(2). Venue for this chapter 11 case and proceeding on the Motion is proper pursuant to 28 U.S.C. §§1408 and 1409.
- G. **Adequate Protection.** McGough, to the extent his interest in and to the Montclair Collections is, or may be, perfected, is entitled to adequate protection of his interest in the

prepetition collateral under 11 U.S.C. §§ 361 and 363 on an interim basis, as set forth herein.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED as follows:

1. **Grant of Motion; Authority to Use Cash Collateral.**

- a. Subject to all of the terms, conditions and limitations of this Order, the Debtor shall be authorized to use Cash Collateral (as defined below) for Permitted Purposes (as defined below) during the period (the “Interim Period”) commencing *nunc pro tunc* on the Petition Date and ending on the date of the Final Hearing (defined below).
- b. The term “Cash Collateral” shall mean all monies (i) in the possession of the Debtor on the Petition Date consisting of the alleged prepetition collateral, defined as the revenue stream from the Montclair, as defined in the Motion or (ii) received by the Debtor after the Petition Date in respect of or arising out of the Debtor’s use, sale, consumption, collection, or other disposition of any prepetition collateral or Replacement Collateral (as defined below).
- c. The term “Permitted Purposes” shall mean the use by Debtor of Cash Collateral in the ordinary course of the Debtor’s business solely for the purposes of supporting the Debtor’s ongoing working capital needs for the Montclair, to the extent and up to the amounts set forth in the budget attached to budget attached hereto along with a 15% variance.
- d. The parties acknowledge and agree that Cash Collateral does not include cash from other revenue sources.

2. **Adequate Protection Escrow.** As adequate protection, Debtor shall escrow the lesser of (i) \$30,000, or (ii) the net of total collections by Debtor (not limited to the Montclair Collections) for the month of November 2021 after payment of postpetition amounts for Debtor's November monthly operations and maintenance (the "Adequate Protection Escrow").
3. **Additional Adequate Protection.** McGough asserts that his interest in the Montclair Collections automatically attaches to Montclair Collections arising subsequent to the Petition Date pursuant to 11 U.S.C. § 552(b)(2) such that a replacement lien in the Montclair Collections is not required. See, e.g. *In re Putnal*, 483 B.R. 799 (Bankr. M. D. Ga. 2012). The Debtor disputes this contention. As additional adequate protection for the use of cash collateral in which McGough asserts an interest, McGough is hereby granted a replacement lien pursuant to sections 361, 362 and 363 of the Bankruptcy Code in and to the Adequate Protection Escrow. This lien shall be valid, binding, enforceable and automatically perfected and continuing, to the extent that such McGough has a valid, properly perfected and enforceable interest prepetition in and to the Montclair Collections; furthermore, such cash collateral may only be used for items for the Montclair, with a 15% variance, in accordance with the Court-approved budget attached hereto. Notwithstanding anything herein, entry of this Order shall not be an admission of or a determination that the budgeted items are, in fact, used solely for the benefit of the Montclair or represent appropriate expenditures relating to the Montclair.
4. **Insurance.** Within three (3) days of the entry of this Order (or three days after return from the Thanksgiving Holiday depending on when this Order is entered), Debtor shall provide to McGough copies of all insurance policies, including declaration pages and

endorsement, for which Debtor is the insured or for which Debtor pays all or a portion of the premiums.

5. **Reasonable Access.** The Debtor shall provide McGough or his representatives with access, promptly upon request, to records and financial information concerning its compliance with the attached budget and shall allow McGough or his representatives reasonable access to 2100 Clairmont Place, promptly upon request, for the purpose of conducting an appraisal or valuation.
6. **Reporting.** The Debtor shall provide McGough or his representative with access, promptly upon request, to the same information provided to the Office of the United States Trustee (the “U.S. Trustee”) and SubChapter V Trustee.
7. **Reservation of Rights.** Nothing on this order shall be construed as a limitation on the rights of McGough to seek additional relief from this Court, including, without limitation, seeking additional adequate protection, dismissal of the case, or removal of the Debtor as debtor in possession.
8. **Order Immediately Effective; Survival.** Notwithstanding anything to the contrary in the Federal Rules of Bankruptcy Procedure or otherwise, the effectiveness of this Order shall not be stayed, and this Order shall be immediately effective upon its entry.
9. **Notice of Final Hearing; Service of Order.** **A final hearing on the Motion will be held at the following number: (toll-free number: 833-568-8864; meeting id: 161 346 1602 at 10:00 a.m. on December 1, 2021 - Courtroom 1204, United States Courthouse, 75 Ted Turner Drive, SW, Atlanta, Georgia 30303 (the “Final Hearing”).**
10. Promptly after the entry of this Order, the Debtor shall, mail by first class mail, a copy

of this Order and the Motion, to the U.S. Trustee, counsel for McGough, the remaining parties identified on the list of the twenty largest creditors, the SubChapter V Trustee and all other parties requesting notice under Rule 2002 of the Federal Bankruptcy Rules as of the date of Motion and shall file a certificate of service regarding same with the Clerk of the Court. Such service shall constitute good and sufficient notice of the Final Hearing.

[END OF ORDER]

CONSENTED TO:

STEINFELD & STEINFELD, P.C.

/s/ Shayna M. Steinfeld

Shayna M. Steinfeld, Ga Bar 622895

11B Lenox Pointe, NE

Atlanta, GA 30324

404/636-7786

shayna@steinfeldlaw.com

Attorneys for Clairmont Place

Condominium, Inc., Debtor

LAMBERTH, CIFELLI, ELLIS & NASON, P.A.

/s/ G. Frank Nason, IV

G. Frank Nason, IV, Ga Bar 535160

(Signed by Shayna M. Steinfeld with

Express Permission Granted on November 19, 2021

6000 Lake Forest Drive, N.W., Suite 435

Atlanta, GA 30328

404-495-4468

fnason@lcnlaw.com

Attorneys for Paul M. McGough

NO OPPOSITION:

MARY IDA TOWNSON

UNITED STATES TRUSTEE REGION 21

/s/ Jontathan S. Adams

Jonathan S. Adams, Ga Bar 979073

(Signed by Shayna M. Steinfeld with

Express Permission Granted on November 22, 2021)

Trial Attorney, Office of the United States Trustee

362 Richard B. Russell Building
75 Ted Turner Drive, SW
Atlanta, GA 30303
404.331.4437
Jonathan.S.Adams@usdoj.gov

JONES & WALDEN, LLC
/s/ Leon S. Jones
Leon S. Jones, Ga Bar 003980
(Signed by Shayna M. Steinfeld with
Express Permission Granted on November 22, 2021)
699 Piedmont Avenue, NE
Atlanta, GA 30308
404-964-9300
ljones@joneswalden.com
SubChapter V Trustee

Distribution List

Shayna M. Steinfeld, Esq.
STEINFELD & STEINFELD, P.C.
11B Lenox Pointe, NE
Atlanta, GA 30324

Jonathan Adams, Esq.
Office of US Trustee
362 Richard Russell Bldg
75 Ted Turner Drive
Atlanta, GA 30303

Leon S. Jones
Jones & Walden, LLC
699 Piedmont Avenue, NE
Atlanta, GA 30308

Clairmont Place Condominium Association, Inc.
c/o Allison Rutland Soulen, Executive Director
2100 Clairmont Lake
Decatur, GA 30033

G. Frank Nason, IV, Esq.
Gregory D. Ellis, Esq.
Lamberth, Cifelli, Ellis & Nason, PA
6000 Lake Forest Dr., N.W., Suite 435
Atlanta, GA 30328

		Multiplier	November	December	January	February	March	April
40000	Income							
40100	Unit Fee	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40110	Second Resident Revenue	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40200	Dining Services Income	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40240	Administration Fee	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40400	Montclair Monthly Fees	1.00	\$160,000.00	\$160,000.00	\$164,800.00	\$175,100.00	\$175,100.00	\$175,100.00
40445	Late Fees	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40450	Montclair Community Fees	1.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
40460	Beauty Salon Revenue	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40490	Housekeeping Revenue	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40500	Maintenance Revenue	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40600	Miscellaneous Revenue	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40800	Interest Income	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40900	Resident Services Reimbursables	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49999	Uncategorized Income	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total month		\$160,000.00	\$160,000.00	\$164,800.00	\$176,100.00	\$176,100.00	\$176,100.00
50000	Administration Expenses							
50100	Admin Salaries/Wages	0.15	\$4,221.24	\$4,221.24	\$4,221.24	\$4,196.55	\$4,196.55	\$4,196.55
50105	Payroll Taxes	0.15	\$322.93	\$322.93	\$322.93	\$317.86	\$317.86	\$317.86
50110	Employer retirement contribution	0.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50125	Employee Benefit Coverage	0.15	\$552.18	\$552.18	\$552.18	\$695.40	\$695.40	\$695.40
50130	Workers Comp Insurance	0.15	\$91.75	\$91.75	\$91.75	\$135.30	\$135.30	\$135.30
50150	Employee Hiring	0.15	\$90.00	\$90.00	\$90.00	\$105.00	\$105.00	\$105.00
50155	Employee Relations	0.15	\$60.00	\$60.00	\$60.00	\$67.50	\$67.50	\$67.50
50165	Seminar/Training	0.15	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00
50205	Bank Fees	0.15	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00
50220	Computer Managed Services	0.15	\$363.74	\$363.74	\$363.74	\$363.74	\$363.74	\$363.74
50225	Payroll Processing	0.15	\$215.38	\$215.38	\$215.38	\$225.00	\$225.00	\$225.00
50230	Dues, Subs & Memberships	0.15	\$55.00	\$55.00	\$55.00	\$46.50	\$46.50	\$46.50
50240	Licenses & Permits	0.15	\$0.00	\$0.00	\$0.00	\$11.25	\$11.25	\$11.25
50241	Tuition Reimbursement	0.15	\$0.00	\$0.00	\$0.00	\$100.50	\$100.50	\$100.50
50245	Meals And Entertainment	0.15	\$3.75	\$3.75	\$3.75	\$3.75	\$3.75	\$3.75
50255	Cell Phones	0.15	\$15.80	\$15.80	\$15.80	\$16.50	\$16.50	\$16.50
50260	Postage-General	0.15	\$51.60	\$51.60	\$51.60	\$52.50	\$52.50	\$52.50
50280	Prof Fees - Audit/Tax Preparation	0.15	\$795.00	\$795.00	\$795.00	\$1,200.00	\$1,200.00	\$1,200.00
50290	Prof Fees - Legal	0.15	\$975.00	\$0.00	\$975.00	\$600.00	\$600.00	\$600.00
50295	Professional Fees - Other	0.15	\$39.83	\$39.83	\$39.83	\$7.50	\$7.50	\$7.50
50296	Prop, Liab & Comm Insurance - 1800 Bldg	0.15	\$1,450.37	\$1,450.37	\$1,450.37	\$1,897.50	\$1,897.50	\$1,897.50
50297	Prop, Liab & Comm Insurance - 2100 Bldg	0.15	\$621.59	\$621.59	\$621.59	\$707.25	\$707.25	\$707.25
50298	Property Taxes	0.15	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00
50300	Telephone & Internet	0.15	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
50800	Equipment Lease - Admin	0.15	\$240.00	\$240.00	\$240.00	\$240.00	\$240.00	\$240.00
50850	Office Supplies	0.15	\$112.50	\$112.50	\$112.50	\$112.50	\$112.50	\$112.50
50950	Marketing / Advertising	0.15	\$30.00	\$0.00	\$0.00	\$30.00	\$30.00	\$30.00
50960	Retirement Administration	0.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50980	Miscellaneous Admin	0.15	\$0.00	\$0.00	\$0.00	\$7.50	\$7.50	\$7.50
	Total month		\$10,712.66	\$9,707.66	\$10,682.66	\$11,544.60	\$11,544.60	\$11,544.60
55000	Resident Services							
55100	Salary and Wages	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55105	Payroll Taxes	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55110	Employer retirement contribution	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55125	Employee Benefit Coverage	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55130	Workers Comp Insurance	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55140	Employee Development	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50315	Vehicle Expense	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50325	Vehicle Expense - Maintenance	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50500	Travel	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50900	Resident Relations-- Clairmont Place	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50901	Resident Relations Reimbursables	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75435	Cable TV Expense	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75450	Channel Insert	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total month		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

60000	Dining Services Expenses							
65100	Dining Services Salaries/Wages	0.30	\$25,476.00	\$25,476.00	\$25,476.00	\$25,730.76	\$25,730.76	\$25,730.76
65105	Payroll Taxes	0.30	\$1,717.20	\$1,717.20	\$1,717.20	\$1,948.91	\$1,948.91	\$1,948.91
65110	Employer retirement contribution	0.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65125	Employee Benefit Coverage	0.30	\$2,219.66	\$2,219.66	\$2,219.66	\$3,037.80	\$3,037.80	\$3,037.80
65130	Workers Comp Insurance	0.30	\$672.84	\$672.84	\$672.84	\$1,102.20	\$1,102.20	\$1,102.20
65135	Contract Labor	0.30	\$0.00	\$0.00	\$0.00	\$30.00	\$30.00	\$30.00
65140	Employee Development	0.30	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
65395	Food Costs	0.30	\$20,136.64	\$21,000.00	\$21,000.00	\$21,600.00	\$21,600.00	\$21,600.00
65415	Liquor	0.30	\$123.60	\$123.60	\$123.60	\$60.00	\$60.00	\$60.00
65425	Smallwares	0.30	\$124.96	\$124.96	\$124.96	\$120.00	\$120.00	\$120.00
65860	Cleaning Supplies	0.30	\$328.43	\$328.43	\$328.43	\$375.00	\$375.00	\$375.00
65865	Paper Supplies	0.30	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
65875	Uniforms/Linens	0.30	\$127.41	\$127.41	\$127.41	\$114.00	\$114.00	\$114.00
65890	Miscellaneous Food Service	0.30	\$25.27	\$25.27	\$25.27	\$30.00	\$30.00	\$30.00
	Total month		\$52,182.00	\$53,045.36	\$53,045.36	\$55,378.67	\$55,378.67	\$55,378.67
62000	Montclair Expenses							
70100	Montclair Salaries/Wages	1.00	\$65,062.88	\$65,062.88	\$65,062.88	\$66,761.00	\$66,761.00	\$66,761.00
70105	Payroll Taxes	1.00	\$4,976.45	\$4,976.45	\$4,976.45	\$5,056.65	\$5,056.65	\$5,056.65
70110	Employer retirement contribution	1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
70125	Employee Benefit Coverage	1.00	\$8,296.76	\$8,296.76	\$8,296.76	\$8,196.27	\$8,196.27	\$8,196.27
70130	Workers Comp Insurance	1.00	\$2,446.53	\$2,446.53	\$2,446.53	\$4,185.95	\$4,185.95	\$4,185.95
70135	Montclair Contract Employees	1.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
70140	Employee Development	1.00	\$989.44	\$0.00	\$250.00	\$250.00	\$250.00	\$250.00
70800	Cable TV - Montclair	1.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
70865	Montclair Supplies	1.00	\$4,063.27	\$4,063.27	\$4,063.27	\$4,300.00	\$4,300.00	\$4,300.00
70880	Residents Relations -- The Montclair	1.00	\$616.33	\$616.33	\$616.33	\$700.00	\$700.00	\$700.00
70881	Monclair Reimbursables	1.00	\$0.00	\$0.00	\$0.00	-\$300.00	-\$300.00	-\$300.00
70883	Referral Fee	1.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
	Total month		\$87,001.66	\$86,012.22	\$86,262.22	\$91,399.87	\$91,399.87	\$91,399.87
64000	Housekeeping Expenses							
73100	Housekeeping Salaries/Wages	0.15	\$2,580.55	\$2,580.55	\$2,580.55	\$2,718.19	\$2,718.19	\$2,718.19
73105	Payroll Taxes	0.15	\$195.08	\$195.08	\$195.08	\$197.41	\$197.41	\$197.41
73110	Employer retirement contribution	0.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
73125	Employee Benefit Coverage	0.15	\$256.47	\$256.47	\$256.47	\$461.48	\$461.48	\$461.48
73130	Workers Comp Insurance	0.15	\$152.92	\$152.92	\$152.92	\$231.92	\$231.92	\$231.92
73860	Cleaning Supplies	0.15	\$70.77	\$70.77	\$70.77	\$135.00	\$135.00	\$135.00
	Total month		\$3,255.80	\$3,255.80	\$3,255.80	\$3,744.00	\$3,744.00	\$3,744.00
66000	Building & Grounds Expenses							
75100	B & G Salaries/Wages	0.25	\$4,920.66	\$4,920.66	\$4,920.66	\$5,302.50	\$5,302.50	\$5,302.50
75105	Payroll Taxes	0.25	\$376.43	\$376.43	\$376.43	\$401.63	\$401.63	\$401.63
75110	Employer retirement contribution	0.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75125	Employee Benefit Coverage	0.25	\$301.02	\$301.02	\$301.02	\$472.75	\$472.75	\$472.75
75130	Workers Comp Insurance	0.25	\$203.89	\$203.89	\$203.89	\$316.25	\$316.25	\$316.25
75135	Contract Labor	0.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75138	Deep Cleaning	0.25	\$0.00	\$0.00	\$0.00	\$12.50	\$12.50	\$12.50
75300	A-C Service - 1800 BLDG	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75305	A-C Service - 2100 BLDG	0.25	\$43.75	\$43.75	\$43.75	\$43.75	\$43.75	\$43.75
75310	Bldg Supplies - 1800 BLDG	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75315	Bldg Supplies - 2100 BLDG	0.25	\$375.00	\$375.00	\$375.00	\$450.00	\$450.00	\$450.00
75320	Equipment Supplies - Kitchen	0.30	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00
75325	Equipment Repairs - Kitchen	0.30	\$450.00	\$450.00	\$450.00	\$600.00	\$600.00	\$600.00
75445	Pool	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75460	Fire System Service - 1800 BLDG	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75462	Fire System Service - 2100 BLDG	0.25	\$150.00	\$150.00	\$150.00	\$200.00	\$200.00	\$200.00
75470	Landscaping	0.25	\$2,000.00	\$0.00	\$0.00	\$875.00	\$875.00	\$875.00
75475	Lawn Service	0.25	\$529.50	\$529.50	\$529.50	\$529.50	\$529.50	\$529.50
75490	Pest Control - 1800 BLDG	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75492	Pest Control - 2100 BLDG	0.25	\$53.25	\$53.25	\$53.25	\$60.00	\$60.00	\$60.00
75505	Trash Removal & Recycling	0.25	\$102.50	\$102.50	\$102.50	\$112.50	\$112.50	\$112.50
75530	Utilities - Electricity - 1800 BLDG	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

75532	Utilities - Electricity - 2100 BLDG	0.25	\$2,004.14	\$2,004.14	\$2,004.14	\$2,192.50	\$2,192.50	\$2,192.50
75535	Utilities - Gas - 1800 BLDG	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75537	Utilities - Gas - 2100 BLDG	0.25	\$290.69	\$290.69	\$290.69	\$325.00	\$325.00	\$325.00
75540	Utilities - Water/Sewer	0.25	\$2,750.00	\$2,750.00	\$2,750.00	\$2,500.00	\$2,500.00	\$2,500.00
75825	Elevator-Repairs & Maintenance	0.33	\$429.00	\$429.00	\$429.00	\$660.00	\$660.00	\$660.00
75830	Repairs/Maintenance - 1800 BLDG	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75832	Repairs/Maintenance - 2100 BLDG	0.25	\$2,500.00	\$2,500.00	\$2,500.00	\$1,875.00	\$1,875.00	\$1,875.00
75880	Furniture Repair/Replacement	0.25	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00
	Total month		\$17,679.82	\$15,679.82	\$15,679.82	\$17,128.88	\$17,128.88	\$17,128.88
	Courtesy Officer							
75851	Courtesy Officer Wages	0.15	\$1,297.65	\$1,297.65	\$1,297.65	\$1,398.35	\$1,398.35	\$1,398.35
75855	Payroll Taxes	0.15	\$99.27	\$99.27	\$99.27	\$105.92	\$105.92	\$105.92
75860	Employer retirement contribution	0.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75865	Employee Benefit Coverage	0.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75870	Workers Comp Insurance	0.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75853	Security Other	0.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75875	Uniforms	0.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total month		\$1,396.92	\$1,396.92	\$1,396.92	\$1,504.26	\$1,504.26	\$1,504.26
90100	Transfer to capital reserve	0.15	\$2,580.00	\$2,580.00	\$2,580.00	\$2,812.50	\$2,812.50	\$2,812.50
90302	Income Tax Expense	0.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
96000	Credit Card Expenses to Allocate	0.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
99999	Uncategorized Expense	0.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total month		\$2,580.00	\$2,580.00	\$2,580.00	\$2,812.50	\$2,812.50	\$2,812.50
	Total Income		\$160,000.00	\$160,000.00	\$164,800.00	\$176,100.00	\$176,100.00	\$176,100.00
	Total Expenses		\$174,808.86	\$171,677.78	\$172,902.78	\$183,512.77	\$183,512.77	\$183,512.77
	Net Income		-\$14,808.86	-\$11,677.78	-\$8,102.78	-\$7,412.77	-\$7,412.77	-\$7,412.77